

1999 FEDERAL TAX INFORMATION
SINGLE PERSON/HEAD OF HOUSEHOLD

To determine adjusted wages, take gross wages
minus \$229.17 for each exemption claimed:

EXAMPLE: Base Pay \$3,000, Tax Status Single,
3 exemptions
\$3000 - 3(\$229.17) = \$2312.49 (Adjusted Wages)
\$2312.49 is between \$2275.00 and \$4875.00
Subtract \$2275.00 from \$2312.49 = \$37.49
Multiply \$37.49 times 28% = \$10.50
Add \$10.50 Plus \$308.10 = \$318.60
Federal Tax withheld = \$318.60

If Wage is Over	But Not Over	Tax Withheld Shall Be	Plus	Of Excess Over
\$0.00	\$221.00	\$0.00	0%	\$0.00
\$221.00	\$2,275.00	\$0.00	15%	\$221.00
\$2,275.00	\$4,875.00	\$308.10	28%	\$2,275.00
\$4,875.00	\$10,983.00	\$1,036.10	31%	\$4,875.00
\$10,983.00	\$23,725.00	\$2,929.58	36%	\$10,983.00
\$23,725.00	\$99,999.99	\$7,516.70	39.6%	\$23,725.00
\$99,999.99		\$0.00	0%	\$99,999.99

MARRIED PERSON

To determine adjusted wages, take gross wages
minus \$229.17 for each exemption claimed:

EXAMPLE: Base Pay \$3,000, Tax Status Married,
3 exemptions
\$3000 - 3(\$229.17) = \$2312.49 (Adjusted Wages)
\$2312.49 is between \$538.00 and \$3,958.00
Subtract \$538.00 from \$2312.49 = \$1774.49
Multiply \$1774.49 times 15% = \$266.17
Add \$266.17 plus \$0 = \$266.17
Federal Tax withheld = \$266.17

If Wage is Over	But Not Over	Tax Withheld Shall Be	Plus	Of Excess Over
\$0.00	\$538.00	\$0.00	0%	\$0.00
\$538.00	\$3,958.00	\$0.00	15%	\$538.00
\$3,958.00	\$8,208.00	\$513.00	28%	\$3,958.00
\$8,208.00	\$13,583.00	\$1,703.00	31%	\$8,208.00
\$13,583.00	\$23,967.00	\$3,369.25	36%	\$13,583.00
\$23,967.00	\$99,999.99	\$7,107.49	39.6%	\$23,967.00
\$99,999.99		\$0.00	0%	\$99,999.99

Federal Insurance Compensation Act. The member's portion of
Social Security withholdings will be computed at 6.2 percent of
Basic Pay (less Montgomery GI Bill deductions) up to \$72,600.00
with a maximum deduction of \$4,501.20. The member's portion
of Medicare withholdings will be computed at 1.45 percent of
Basic Pay (less Montgomery GI Bill deductions) up to
\$999,999.99 with a maximum deduction of \$999,999.99.

PARTIAL RATE BAH		BASIC ALLOWANCE FOR SUBSISTENCE		CLOTHING REPLACEMENT ALLOWANCE	
GRADE	AMOUNT	GRADE	AMOUNT	OFFICERS ENLISTED (Daily Rates) Rations in kind not available. On leave or granted permission to mess separately. Emergency conditions where no government messings is available Receiving rations in kind - partial	MALE FEMALE
O-7 or ABOVE	50.70				<3 Years Basic >3 Years Standard
O-6	39.60				<3 Years Basic >3 Years Standard
O-5	33.00		18.60		<3 Years Basic >3 Years Standard
O-4	26.70		15.30		<3 Years Basic >3 Years Standard
O-3	22.20		12.00		<3 Years Basic >3 Years Standard
O3-E	22.20		9.90		<3 Years Basic >3 Years Standard
O-2	17.70		8.70		<3 Years Basic >3 Years Standard
O2-E	17.70		8.10		<3 Years Basic >3 Years Standard
O-1	13.20		7.80		<3 Years Basic >3 Years Standard
O1-E	13.20		6.90		<3 Years Basic >3 Years Standard

WEB SITES

www.dfas.mil/
www.dtic.mil/perdient/

PAYCALL - DSN 926-1281 OR COM 1-800-755-7413

(Inquire on your pay and leave account)

MILITARY PAY RATE INFORMATION

HANDOUT

CALENDAR YEAR 1999

30 CPTS/FMFC
1031 CALIFORNIA BLVD.
BLDG. 11777, SUITE A-115
VANDENBERG AFB CA 93437

DSN: 276-4606, 276-4607
COMMERCIAL: (805) 606-4606, (805) 606-4607

30 SWVA 65-1, FEB 99
SUPERSEDES 30 SWVA 65-1, FEB 98
OPR: CPTS/FMFC
DISTRIBUTION: F